

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>AVOCA</div> <div>CITY OF _____, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16207800100000</div> <div>CITY OF AVOCA</div> <div>201 N ELM ST</div> <div>AVOCA, IA 51521</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		422,299		422,299	405,645
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		422,299		422,299	405,645
Delinquent property taxes		0		0	
TIF revenues		921,991		921,991	949,000
Other city taxes		342,931	0	342,931	326,613
Licenses and permits		13,065	0	13,065	25,900
Use of money and property		32,236	0	32,236	50,376
Intergovernmental		788,597	0	788,597	258,785
Charges for fees and service		789,375	803,319	1,592,694	1,373,391
Special assessments		42,368	0	42,368	2,000
Miscellaneous		145,026	0	145,026	61,000
Other financing sources		2,411,544	0	2,411,544	1,922,028
Total revenues and other sources		5,909,432	803,319	6,712,751	5,374,738
Expenditures and Other Financing Uses					
Public safety		261,361	0	261,361	284,380
Public works		492,924	0	492,924	346,709
Health and social services		10,821	0	10,821	6,250
Culture and recreation		644,946	0	644,946	845,813
Community and economic development		217,576	0	217,576	467,100
General government		323,011	0	323,011	327,331
Debt service		503,015	0	503,015	518,102
Capital projects		1,788,863	0	1,788,863	729,090
Total governmental activities expenditures		4,242,517	0	4,242,517	3,524,775
Business type activities		0	384,950	384,950	257,475
Total ALL expenditures		4,242,517	384,950	4,627,467	3,782,250
Other financing uses, including transfers out		1,460,474	389,995	1,850,469	1,442,938
Total ALL expenditures/And other financing uses		5,702,991	774,945	6,477,936	5,225,188
Excess revenues and other sources over (Under) Expenditures/And other financing uses		206,441	28,374	234,815	149,550
Beginning fund balance July 1, 2014		1,758,873	475,134	2,234,007	2,436,491
Ending fund balance June 30, 2015		1,965,314	503,508	2,468,822	2,586,041
<div>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt		\$ 170,603	Other long-term debt	\$ 0	
Revenue debt		\$ 2,438,958	Short-term debt	\$ 0	
TIF Revenue debt		\$ 2,830,713	General obligation debt limit		\$ 4,358,461
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF AVOCA						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	216,186	130,433		75,680			422,299			422,299	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	216,186	130,433		75,680	0		422,299		T01	422,299	4				
5	Delinquent property taxes							0		T01	0	5				
6	<b>Total property tax</b>	216,186	130,433		75,680	0	0	422,299			422,299	6				
7	<b>TIF revenues</b>			921,991				921,991		T01	921,991	7				
8	<b>Other city taxes</b>							0		T15	0	8				
9	Utility tax replacement excise taxes	3,343						3,343		T15	3,343	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax	96,964						96,964		T19	96,964	13				
14	Other local option taxes		242,624					242,624		T09	242,624	14				
15	<b>TOTAL OTHER CITY TAXES</b>	100,307	242,624	0	0	0	0	342,931	0		342,931	15				
16	<b>Section B - LICENSES AND PERMITS</b>	13,065						13,065		T29	13,065	16				
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17				
18	Interest	6,828	9,847				8,771	25,446		U20	25,446	18				
19	Rents and royalties	6,790						6,790		U40	6,790	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	13,618	9,847	0	0	0	8,771	32,236	0		32,236	22				
23												23				
24	<b>Section D - INTERGOVERNMENTAL</b>											24				
25												25				
26	<b>Federal grants and reimbursements</b>											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF AVOCA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		165,709					165,709		C46	165,709	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	11,334	5,229	100,000	1,449	151,545		269,557		C89	269,557	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	11,334	170,938	100,000	1,449	151,545	0	435,266	0		435,266	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	22,029				276,196		298,225			298,225	63				
64	Library service							0		D89	0	64				
65	Township contributions	50,106						50,106		D89	50,106	65				
66	Fire/EMT service					5,000		5,000		D89	5,000	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	72,135	0	0	0	281,196	0	353,331	0		353,331	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	83,469	170,938	100,000	1,449	432,741	0	788,597	0		788,597	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	385,427	A91	385,427	73				
74	Sewer							0	246,588	A8Ø	246,588	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	111,909						111,909		A81	111,909	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF AVOCA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	56,775	A80	56,775	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	15,120						15,120		A89	15,120	92
93	Ambulance charges	54,970						54,970		A89	54,970	93
94	Sidewalk street repair charges	100						100		A44	100	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	14,635						14,635		A03	14,635	98
99	Library charges	1,258						1,258		A89	1,258	99
100	Park, recreation, and cultural charges	239,977						239,977		A61	239,977	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify	141				351,265		351,406	114,529		465,935	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	438,110	0	0	0	351,265	0	789,375	803,319		1,592,694	104
105												105
106	Section F - SPECIAL ASSESSMENTS	42,368						42,368		U01	42,368	106
107	Section G - MISCELLANEOUS											107
108	Contributions	8,959	5,082			12,480		26,521		U99	26,521	108
109	Deposits and sales/fuel tax refunds	8,809						8,809		U99	8,809	109
110	Sale of property and merchandise	98,790					1,435	100,225		U11	100,225	110
111	Fines	1,617						1,617		U30	1,617	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	7,854						7,854			7,854	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	126,029	5,082	0	0	12,480	1,435	145,026	0		145,026	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF AVOCA					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,033,152	558,924	1,021,991	77,129	796,486	10,206	3,497,888	803,319		4,301,207	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales					46,272		46,272		NR	46,272	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					514,803		514,803		NR	514,803	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	580,510			229,995			810,505			810,505	127
128	Internal TIF loans and transfers in	25,731	125,000	176,338	216,528	496,367		1,039,964			1,039,964	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	606,241	125,000	176,338	446,523	1,057,442	0	2,411,544	0		2,411,544	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,639,393	683,924	1,198,329	523,652	1,853,928	10,206	5,909,432	803,319		6,712,751	132
133												133
134	Beginning fund balance July 1, 2014	424,712	655,130	5,000	-4,476	367,633	310,874	1,758,873	475,134		2,234,007	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,064,105	1,339,054	1,203,329	519,176	2,221,561	321,080	7,668,305	1,278,453		8,946,758	136
137												137
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF AVOCA							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	35,696	46,968					82,664		E62	82,664	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	844						844		E89	844	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	33,865	213					34,078		E24	34,078	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	39,727	934					40,661		E32	40,661	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	543						543		E66	543	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	2,438						2,438		E32	2,438	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	100,133						100,133		E89	100,133	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	213,246	48,115	0	0	0	0	261,361			261,361	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF AVOCA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	123,017	46,373	124,580				293,970		E44	293,970	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	25,890						25,890		E44	25,890	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	109,396						109,396		E81	109,396	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	63,668						63,668		E89	63,668	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	321,971	46,373	124,580	0	0	0	492,924			492,924	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF AVOCA							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	10,821						10,821		E32	10,821	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	10,821	0	0	0	0	0	10,821			10,821	103
104												104
105												105
106												106
107												107
108												108
109												109
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111												111
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF AVOCA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	103,892	37,980					141,872		E52	141,872	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	28,574						28,574		E61	28,574	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	303,899	46,432					350,331		E61	350,331	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	26,078					4,820	30,898		E03	30,898	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	13,446						13,446		E61	13,446	135
136	Other culture and recreation	79,825						79,825		E61	79,825	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	555,714	84,412	0	0	0	4,820	644,946			644,946	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	9,958						9,958		E89	9,958	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	3,109	12,887					15,996		E89	15,996	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	1,737		188,292				190,029		E50	190,029	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	1,593						1,593		E29	1,593	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	16,397	12,887	188,292	0	0	0	217,576			217,576	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF AVOCA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	86,041	32,948					118,989		E29	118,989	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	59,674	26,520					86,194		E23	86,194	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	117,775	53					117,828		E89	117,828	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	263,490	59,521	0	0	0	0	323,011			323,011	176
177	<b>Section G — DEBT SERVICE</b>				503,015			503,015			503,015	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	503,015	0	0	503,015			503,015	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184						1,788,863		1,788,863			1,788,863	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	1,788,863	0	1,788,863			1,788,863	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	1,788,863	0	1,788,863			1,788,863	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	1,381,639	251,308	312,872	503,015	1,788,863	4,820	4,242,517			4,242,517	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF AVOCA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								187,645	E91	187,645	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								172,212	E80	172,212	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								25,093	E80	25,093	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF AVOCA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								384,950		384,950	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	1,381,639	251,308	312,872	503,015	1,788,863	4,820	4,242,517	384,950		4,627,467	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	25,000	395,510		0			420,510	389,995		810,505	255
256	Internal TIF loans/repayments and transfers out		121,348	881,657	36,959			1,039,964			1,039,964	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	25,000	516,858	881,657	36,959	0	0	1,460,474	389,995		1,850,469	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	1,406,639	768,166	1,194,529	539,974	1,788,863	4,820	5,702,991	774,945		6,477,936	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>	164,392	142,722				316,260	623,374			623,374	263
264	<b>Restricted</b>			8,800	-20,798			-11,998			-11,998	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>					432,698		432,698			432,698	266
267	<b>Unassigned</b>	493,074	428,166					921,240			921,240	267
268	<b>Total Governmental</b>	657,466	570,888	8,800	-20,798	432,698	316,260	1,965,314			1,965,314	268
269	<b>Proprietary</b>								503,508		503,508	269
270	<b>Total ending fund balance June 30, 2015</b>	657,466	570,888	8,800	-20,798	432,698	316,260	1,965,314	503,508		2,468,822	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	2,064,105	1,339,054	1,203,329	519,176	2,221,561	321,080	7,668,305	1,278,453		8,946,758	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF AVOCA

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M6215,000

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

537,105

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U\$350,000	29U\$600,000	39U\$65,000	49U\$	49U\$	49U\$285,000	49U\$	191\$12,220
2. Sewer utility	19U1,767,000	29U1,767,000	39U54,636	49U	49U	49U1,712,364	49U	18944,175
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U2,620,000	29U3,200,000	39U75,000	49U	49U2,545,000	49U	49U	18952,631
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. TIF revenue	19U357,142	29U500,000	39U71,429	49U	49U285,713	49U	49U	18910,530
Storm Water	19U	29U	39U	49U	49U	49U	49U	189
10.	19U364,601	29U412,000	39U16,757	49U	49U	49U347,844	49U	18910,938
Ambulance	19U	29U	39U	49U	49U	49U	49U	189
11.	19U109,578	29U175,000	39U74,643	49U34,935	49U	49U	49U	1894,931
Transportation	19U	29U	39U	49U	49U	49U	49U	189
12.	19U112,500	29U150,000	39U18,750	49U	49U	49U93,750	49U	1893,577
Transportation	19U	29U	39U	49U	49U	49U	49U	189
13.	19U155,000	29U155,000	39U19,332	49U135,668	49U	49U	49U	1896,975
Fire Truck	19U	29U	39U	49U	49U	49U	49U	189
14.	19U35,306	29U160,000	39U35,306	49U	49U	49U	49U	1891,746
Total long-term debt	5,871,127	7,119,000	430,853	170,603	2,830,713	2,438,958	0	147,723

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

\$

87,169,210

x .05 = \$

4,358,461

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		2,468,822	2,468,822

REMARKS

V98